The Mysore Gazette.

Vol. 43.] PUBLISHED BY AUTHORITY. [No. 36.

BANGALORE, THURSDAY, SEPTEMBER 3, 1908.

PART III.

Legislative Measures and Rules thereunder.

NOTIFICATIONS.

No. Fl. 875—*S. R.* 19-08-2, *dated* 17*th August* 1908.

Under Section 4 (*g*) of the Mysore Excise Regulation, V of 1901, as amended by Regulations, IV of 1902, V of 1904 and V of 1906, the Government of His Highness the Maharaja of Mysore hereby delegate the following power to the Excise Commissioner in Mysore :—

Powers of Government under Section 6 of the Regulation.

No. Fl. 964—*S. R.* 20-08-3, *dated* 20*th August* 1908.

In exercise of the powers conferred by Section 2, Act XVI of 1863, as applied to Mysore by Regulation, II of 1885, and Sections 13 and 15 of the Mysore Excise Regulation, V of 1901; in that regard, and in exercise of all other powers enabling them in this behalf, the Government of His Highness the Maharaja of Mysore are pleased to make the following amendments to the Methylated Spirit Rules published under Government Notification No. Fl. 4727—S. R. 130-07-2, dated 21st March 1908, and these amendments will come into force at once :—

1. Insert the following as Rules 3(*a*) and 4(*a*) :—

"3(*a*) Methylated Spirit may be imported by holders of M. S.—1*a* licenses on payment to the Mysore State of a duty of 5 per cent *ad valorem* and on obtaining from the Deputy Commissioner of the District concerned a permit in Form M. S.—2*a* to be had on application in Form M. S.—3*a*."

"4(*a*) Chemists and others requiring caoutchoucined spirit for use in their business, but not for sale, will be given special licenses (M. S.—1*a*) on application, supported by evidence as to their requirements, through the Deputy Commissioner of the District in which they carry on their business, to the Excise Commissioner."

2. Insert the words "by Deputy Commissioners" after the word "issued" in line 1 of Rule 4. Also insert the following sentence after the first sentence in the same rule:—

"All such applications should be forwarded to the Excise Commissioner through the Deputy Commissioner of the District in which the applicant wishes to hold his license."

3. Insert after the words "the holders of (M. S.—1)" in Rule 5 the words "and M. S.—1*a*." After the word "price" in line 2 put a comma and *add* the words "cost of carriage."

4. Substitute the following for condition 2 of the license for the sale of Methylated Spirit:—

"2. Methylated Spirits may be obtained from the Bonded Depot, on payment of the reduced duty at 5 per cent *ad valorem*, and price and cost of carriage at such rate as may be fixed by the manufacturers and Government respectively, into a Taluk Treasury on the prescribed chellan and on production of a written permission from the Deputy Commissioner of the District in which the shop is located. All applications for such permission must be in the prescribed form. Books of form of application may be had on payment of their cost price."

Thus amended and re-numbered the rules will read as follows and should be cited accordingly in supersession of previous notifications on the subject:—

1. Methylated Spirit is spirit rendered effectually and permanently unfit for human consumption by the admixture of caoutchoucine or in special cases of wood-naptha.

2. It is liable to duty of 5 per cent *ad valorem*, the value to be fixed by the Excise Commissioner subject to revision by Government. The manufacturers should declare the sale price of the spirit for the purpose of calculating the duty.

3. It may be manufactured at the Government Central Distillery at Bangalore, provided:—

(1) that the caoutchoucine to be mixed with the spirit must be first tested and approved by the Chemical Examiner to Government,

(2) that it must be kept under lock and key by, and used under the supervision of, the Distillery Officer,

(3) that it must be used in the proportion of one part by volume of caoutchoucine to 99 parts by volume of the spirit, and

(4) that the spirit shall not be of less strength than 30 per cent over-proof.

Similar conditions apply to the use of wood-naptha in the special cases where its use is permitted by the Excise Commissioner in Mysore, with this difference, that one part by volume crude wood-naptha shall be mixed with nine parts of spirits and that the use of wood-naptha in a highly purified condition will not be permitted.

3(*a*) Methylated Spirit may be imported by holders of M. S.—1*a* licenses on payment to the Mysore State of a duty of 5 per cent *ad valorem* and on obtaining from the Deputy Commissioner of the District concerned a permit in Form M. S.—2*a* to be had on application in Form M. S.—3*a*.

4. Licenses (M. S.—1) for the sale of Methylated Spirits will be issued by the Deputy Commissioner free of fee to respectable applicants on their showing that they have a legitimate demand for such spirit. All such applications should be forwarded to the Excise Commissioner through the Deputy Commissioner of the District in which the applicant wishes to hold his license. But the issue of licenses to persons licensed to sell liquor for consumption on the premises is prohibited.

4(*a*) Chemists and others requiring caoutchoucined spirit for use in their business, but not for sale, will be given special licenses (M. S.—1*a*) on application, supported by evidence as to their requirements, to the Excise Commissioner through the Deputy Commissioner of the District in which they carry on their business.

5. The holders of (M. S.—1; and M. S.— 1*a*) licenses may obtain their supplies of spirit from the Bonded Depot on payment of the price, cost of carriage and duty to the Taluk Treasury and on production of a written permission (M. S.—2) from the Deputy Commissioner of the District in which the shop is located. Books of forms of application for such permission (M. S.—3) will be supplied to them.

6. For the issue of Methylated Spirits from the Distillery to Bonded Depots the rules applicable to arrack and other country spirits shall apply *mutatis mutandis*.

7. No issue of more than 100 gallons of Methylated Spirit at a time to any license-holder is permitted.

8. Unlicensed persons are prohibited from selling Methylated Spirit and from possessing more than one gallon at a time. This limit is fixed under Section 13 of the Excise Regulation, V of 1901. Breach of this rule will subject the offender to the penalties prescribed in the Regulation.

9. Materials intended for use in the methylation of spirits must be delivered by the manufacturers into the charge of the Distillery Officer who will take a sample from each separate cask or parcel thereof and forward the same to the Excise Commissioner in Mysore for transmission to the Chemical Examiner, and will secure the bulk under a lock in a separate secure room or godown to be provided by the distiller. No portion of such bulk shall be used for the purpose of methylation or be transferred to the Warehouse until the receipt of the Chemical Examiner's report. On the receipt thereof, if it be to the effect that the materials are not suitable for use in methylation, the officer shall deliver the same to the manufacturers who shall be bound forthwith to remove the same from the premises and not bring them back again. If, however, the Chemical Examiner's report is to the effect that the materials are suitable for use in methylation, the officer will cause them to be removed into and to be secured in the Distillery Warehouse, and at the same time enter them in the register (M. S.—4).

10. A register in the form (M. S.—4) shall be maintained at the Government Central Distillery at Bangalore.

Form M. S.—1.

LICENSE FOR THE SALE OF METHYLATED SPIRITS.

I,.....Deputy Commissioner of....., under the provisions of the Mysore Excise Regulation, No. V of 1901, hereby license you..... to sell Methylated Spirits at your shop at.....subject to the following conditions and stipulations to be observed by you, the said

CONDITIONS.

---

1. This license extends only to the sale of Methylated Spirit, which means spirit which has been rendered effectually and permanently unfit for human consumption by the admixture of caoutchoucine in accordance with the rules prescribed on the subject.

2. Methylated Spirits may be obtained from the Bonded Depot, on payment of the reduced duty at 5 per cent *ad valorem*, and price and cost of carriage at such rate as may be fixed by the manufacturers and Government respectively, into a Taluk

Treasury on the prescribed challen (M. S.—6) and on production of a written permission from the Deputy Commissioner of the District in which the shop is located. All applications for such permission must be in the prescribed form. Books of forms of application may be had on payment of their cost price.

3. No more than one gallon of Methylated Spirits shall be sold at any one time to any one person.

4. The shop for which this license is granted shall not be kept open between the hours of 9 P.M. and 6 A.M., except with the permission of the Deputy Commissioner.

5. The shop shall not be located in the same building with a foreign liquor tavern, refreshment room, hotel, arrack, or toddy, or other shop for sale of intoxicating liquor for consumption on the premises.

6. This license shall be hung up in a conspicuous place in the shop.

7. The privilege of vend of Methylated Spirits shall not be sold, transferred or sub-rented except with the permission of the Excise Commissioner.

8. A correct account shall be kept of the daily transactions under this license in the following form. Such account and the stock of the spirit shall be produced immediately on demand for inspection by any Excise Officer of not lower rank than Assistant Inspector:—

M. S.—5.

Date	Opening balance		Quantity received		Source of supply	Total quantity in hand and received		Quantity sold (each transaction)		Name of purchaser	Address of purchaser	Total quantity sold each day		Remarks.
1	2		3		4	5		6		7	8	9		10
	Gls.	Qt. B.	Gls.	Qt. B.		Gls.	Qt. B.	Gls.	Qt. B.			Gls.	Qt. B.	

9. An inspection note-book shall also be maintained intact with the pages numbered consecutively, so that officers inspecting the shop may enter their remarks therein. The note-book shall be handed over to the Range Inspector or any officer authorized by him to receive it at any time on a receipt being given therefor.

10. In case of breach of any of the conditions of this license, it shall be competent to the Deputy Commissioner to impose a fine not exceeding Rs. 10 for every such breach of such conditions or to cancel the license forthwith.

11. The imposition of a fine or cancellation of this license under the foregoing conditions shall not be held to prevent the holder of the license from being prosecuted under the Mysore Excise Regulation No. V of 1901.

12. This license shall also be revocable by the Deputy Commissioner, with the sanction of the Excise Commissioner, for any other cause or giving fifteen days' notice of such revocation.

Dated .

Deputy Commissioner,
District.

COUNTERPART AGREEMENT.

Having been authorized by the Deputy Commissioner of the District of..... to sell Methylated Spirit at.....in the town of....., from the 1st day of July 190 , to the 30th day of June 190 . I, son of....., residing at .....do for myself, my heirs, my legal representatives and assigns hereby agree with the said Deputy Commissioner that I will well and truly observe and perform the conditions and stipulations contained in the license No. , dated the..... day of 190 , issued to me by the said Deputy Commissioner.

Dated the.....day of.....190 .

Signature.

Form No. M. S.—1*a*.

License for possession and use of Methylated Spirit by Chemists and others.

I,... ...., Deputy Commissioner of the District of....., hereby license you....., residing at... ... ., to possess spirit spoiled with caoutchoucine for use in....., during the year ending 30th June 190 , subject to the following conditions and stipulations to be observed by you, the said..... :—

CONDITIONS.

1. This license extends only to the possession and use, and not to sale, of caoutchoucined spirit, which means spirit rendered effectually and permanently unfit for human consumption by the admixture of caoutchoucine in accordance with the rules prescribed on the subject.

2. The spirit may be obtained from a Bonded Depot, on payment of the reduced duty at 5 per cent *ad valorem*, and cost of carriage and price at such rate as may be fixed by Government and the manufacturers respectively, into a Taluk Treasury on the prescribed chellan and on production of a written permission (M. S. 2) from the Deputy Commissioner of the District concerned. All applications for such permission must be in a prescribed form. Books of forms of application may be had on payment of their cost price.

3. The spirit may also be obtained by import on payment to the Mysore State of a duty of 5 per cent *ad valorem* and on obtaining from the Deputy Commissioner of the District concerned a permit in Form M. S.—2*a* to be had on application in Form M. S.—3*a*.

4. The spirit thus obtained shall be kept only in the place of business and shall not be sold or utilized otherwise than for the purpose of the business for which the license is granted; nor shall it be transferred to any other person.

5. The premises for which this license is granted shall be open to inspection by any officer of the Excise Department not below the rank of an Inspector; and the Inspector shall be furnished with such information regarding the quantity of the spirit used in the business as may be required by him.

6. A correct account shall be kept of the daily transactions under this license in the following form. Such account, together with the license, permits and the

stock of spirit shall be produced immediately on demand for inspection by any Excise Officer of not lower in rank than an Inspector:—

Form M. S.—5*a*.

Date	Opening balance		Quantity received		Source of supply	Total quantity in hand and received		Quantity used		Remarks
1	2		3		4	5		6		7
	Gals.	Qt. B.	Gals.	Qt. B.		Gals.	Qt. B.	Gals.	Qt. B.	

7. An inspection note-book shall also be maintained intact with the pages numbered consecutively so that officers inspecting the premises may enter their remarks therein. The note-book shall be handed over to the Inspector of the Range or any officer authorized by him to receive it at any time on a receipt being given therefor.

8. In case of breach of any of the conditions of this license, it shall be competent to the Deputy Commissioner to impose a fine not exceeding Rs. 10 for every breach of such conditions, or to cancel the license forthwith.

9. The imposition of a fine or cancellation of this license under the foregoing condition shall not be held to prevent the holder of the license from being prosecuted under the Mysore Excise Regulation, V of 1901, or Act XVI of 1863, as applied to Mysore by Regulation, II of 1885.

10. This license shall also be revocable by the Deputy Commissioner with the previous sanction of the Excise Commissioner for any other cause on giving fifteen days' notice of such revocation.

Dated the.....day of..... ....190 .

Deputy Commissioner.

Form M. S.—2.

Permit for Transport of Methylated Spirits to be granted to Licensed Vendors.

COUNTERFOIL.

No.

Date of application

Name of applicant

Address in full

Quantity to be transported

Name of the Bonded Depôt

Date

Initials.

No.

Dated 190 .

Licensed vendor at.....is hereby permitted to transport.....gallons of Methylated Spirits from the Bonded Depôt at.....to his licensed shop at.....

The permit shall be carried with the consignment of the spirit, the transport of which it is intended to cover and is current for.....days.

Deputy Commissioner.

Form M. S.—2*a*.

COUNTERFOIL.

No.

Date of application

Name of applicant

Address in full

Quantity to be imported

Name of the Custom-house or other place from which the spirit is imported.

Period of currency

Date

Initials.

No.

Dated.....190 .

.....Chemist,..... .....etc., at ...., is hereby permitted to import transport .... gallons of Methylated Spirit from the Custom-house or other place Bonded Depôt at..... .....to his place of business at..... .....

The permit shall be carried with the consignment of the spirit, the transport of which it is intended to cover and is current for..... days from the date of the issue of the consignment.

Deputy Commissioner.

The consignment was issued on.....

Custom-house officer or other person. Depot-keeper.

N. B.—This form shall be in triplicate, the original to be issued to the licensee, the duplicate forwarded to the Inspector of the Range and the counterfoil retained in the Deputy Commissioner's Office.

2. The Range Inspector shall verify the consignment and after noting the certificate of verification on the duplicate permit shall return the same to the Deputy Commissioner's office, where it should be pasted to the counterfoil.

Form M. S.—3.

Application for permit for transport of Methylated Spirits granted to Licensed Vendors.

No. Dated 190 .

To

The Deputy Commissioner of.....

Sir,

Please permit me to transport.....gallons of spirit rendered effectually and permanently unfit for human consumption by the admixture of caoutchoucine from the Bonded Depôt at.....I herewith enclose Treasury receipt No.. .....dated..... for Rs. , being the duty, price and cost of carriage on the aforesaid quantity.

Licensed Vendor.....

Address in full.....

Form M. S.—3*a*.

Application for permit for $\frac{\text{import}}{\text{transport}}$ of Methylated Spirit granted to licensed Chemists or others.

No. Dated.....190 .

To

The Deputy Commissioner of.....

Sir,

Please permit me to $\frac{\text{import}}{\text{transport}}$.....gallons of Methylated Spirit rendered effectually and permanently unfit for human consumption from the $\frac{\text{Custom-house or other place}}{\text{Bonded Depot}}$ at .....I herewith enclose Treasury receipt No.... .....dated.....for Rs....., being the $\frac{\text{duty}}{\text{duty, price and cost of carriage}}$ on the aforesaid quantity.

Licensed Chemist or other person,

Address in full..... ....

Form M. S.—4.

Register of Methylation in the.....Distillery.

Date	Methylation materials				Spirits Methylated					Remarks (Here enter whence materials received, number and date of Chemical Examiner's report, authority for Methylation, etc.)
	Description	Unit	In hand	Received	Total in hand and received	Used	Vat No.	Quantity	Strength	
1	2	3	4	5	6	7	8	9	10	11

Form M. S.—6.

Chellan for the payment of money into a Taluk Treasury on account of Methylated Spirit.

No.

To

The Treasury officer.....

Sir,

Please receive the sum of Rs..... as detailed below on account of..... gallons of Methylated Spirit to be $\frac{\text{purchased}}{\text{imported}}$ by me $\frac{\text{at}}{\text{from}}$ ..... under the license No.....for the shop at.....held by me :—

	Rs.	a.	p.
Duty on.....gallons at..... .....per gallon.....			
Cost of carriage at..... per gallon.....			
Price including bottling charges at.....per gallon.			
Total			

Date.....

Signature.....

License-holder.

A

No.

Dated.....

Received from.....the sum of Rs....., as detailed below, on account of.....gallons of Methylated Spirit to be $\frac{\text{purchased}}{\text{imported}}$ by him from the $\frac{\text{Bonded Depot}}{\text{Custom-house or other place}}$ at..... for his shop or other place of business under the license No.....

	Rs.	a.	p.
Duty on.....gallons at..... per gallon.....			
Cost of carriage at..... per gallon.....			
Price including bottling charges at..... per gallon.....			
Total			

Officer in charge of Treasury.

Shroff's signature.

Nagadi Gumasta.

N. B.—This chellan shall be in triplicate, the original to accompany the "Daily Cash" account to the District Treasury, the duplicate to be delivered to the licensee and the counterfoil retained in the Taluk Office.

No. Fl. 1255—*S. R.* 19-06-15, *dated 2nd September* 1908.

In exercise of the powers conferred by Section 9, clause (*a*) of the Mysore Stamp Regulation, II of 1900, the Government of His Highness the Maharaja of Mysore are pleased to reduce from annas eight to anna one the stamp duty chargeable under the said Regulation on agreements executed for service, or for performance of work on estates, irrespective of their size, whether in Mysore or in British India, which are being prepared for the production of or actually produce tea, coffee, rubber, pepper, cardamom, cinchona or areca, when the advances given under such agreements do not exceed rupees twenty in any case.

By Order,

K. S. CHANDRASEKHARA AIYAR,

Secy. to Govt., Gen. & Rev. Depts.